

Union Calendar No. 731

118TH CONGRESS
2D SESSION

H. R. 8293

[Report No. 118–896, Part I]

To amend the Internal Revenue Code of 1986 to provide for the public reporting of data on certain contributions received by tax-exempt organizations from foreign sources, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SCHWEIKERT introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Accountability, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

DECEMBER 17, 2024

Reported from the Committee on Ways and Means with an amendment

[Strike out all after the enacting clause and insert the part printed in *italie*]

DECEMBER 17, 2024

Committee on Oversight and Accountability discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed

[For text of introduced bill, see copy of bill as introduced on May 8, 2024]

A BILL

To amend the Internal Revenue Code of 1986 to provide for the public reporting of data on certain contributions received by tax-exempt organizations from foreign sources, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “American Donor Pri-*
 5 *vacy and Foreign Funding Transparency Act”.*

6 **SEC. 2. ANNUAL DISCLOSURE OF DATA ON CONTRIBUTIONS**
 7 **RECEIVED BY TAX-EXEMPT ORGANIZATIONS**
 8 **FROM FOREIGN SOURCES.**

9 *(a) REPORTING REQUIREMENT.—Section 6033 of the*
 10 *Internal Revenue Code of 1986 is amended by redesignating*
 11 *subsection (o) as subsection (p) and by inserting after sub-*
 12 *section (n) the following new subsection:*

13 *“(o) CONTRIBUTIONS RECEIVED FROM FOREIGN*
 14 *SOURCES.—*

15 *“(1) IN GENERAL.—Every specified tax exempt*
 16 *organization shall include in the return required to be*
 17 *filed under subsection (a)(1) the following informa-*
 18 *tion:*

19 *“(A) The aggregate amount of contributions*
 20 *received from foreign nationals (as defined in*
 21 *section 319(b) of the Federal Election Campaign*
 22 *Act of 1971 (52 U.S.C. 30121(b))) during the*
 23 *taxable year.*

24 *“(B) The aggregate amount described in*
 25 *subparagraph (A) stated separately with respect*

1 to each foreign country with respect to which
2 any such contribution was received.

3 “(2) *IDENTIFICATION OF FOREIGN COUNTRY OF*
4 *CONTRIBUTION.*—For purposes of this subsection, the
5 foreign country with respect to which a contribution
6 is received is—

7 “(A) in the case of a contribution made by
8 an individual, each foreign country of which
9 such individual is a citizen, and

10 “(B) in the case of any other contribution,
11 the foreign country under the laws of which the
12 person making such contribution was created or
13 organized.

14 “(3) *SPECIFIED TAX EXEMPT ORGANIZATION.*—
15 For purposes of this subsection, the term ‘specified tax
16 exempt organization’ means, with respect to any tax-
17 able year, any organization described in section
18 501(c) which is required to file an annual return
19 under subsection (a)(1) for such taxable year if—

20 “(A) the gross receipts of such organization
21 for such taxable year equal or exceed \$200,000,
22 or

23 “(B) the assets of such organization (deter-
24 mined as of the close of such taxable year) equal
25 or exceed \$500,000.”.

1 (b) *PUBLIC DISCLOSURE*.—Section 6104 of such Code
 2 is amended by adding at the end the following new sub-
 3 section:

4 “(e) *PUBLIC DISCLOSURE OF CERTAIN INFORMA-*
 5 *TION*.—The Secretary shall make publicly available in a
 6 searchable database the following information:

7 “(1) The information furnished under section
 8 6033(o) of the Internal Revenue Code of 1986.

9 “(2) The name of the organization furnishing the
 10 information described in paragraph (1).”.

11 (c) *EFFECTIVE DATE*.—The amendments made by this
 12 section shall apply to returns filed for taxable years begin-
 13 ning after the date of the enactment of this Act.

14 **SEC. 3. PROTECTING PRIVACY OF DONORS TO TAX-EXEMPT**
 15 **ORGANIZATIONS.**

16 (a) *RESTRICTIONS ON COLLECTION OF DONOR INFOR-*
 17 *MATION*.—

18 (1) *RESTRICTIONS*.—An entity of the Federal
 19 Government may not collect or require the submission
 20 of information on the identification of any donor to
 21 a tax-exempt organization.

22 (2) *EXCEPTIONS*.—Paragraph (1) shall not
 23 apply to the following:

1 (A) *The Internal Revenue Service, acting*
 2 *lawfully pursuant to section 6033 of the Internal*
 3 *Revenue Code of 1986 or any successor provision.*

4 (B) *The Secretary of the Senate and the*
 5 *Clerk of the House of Representatives, acting*
 6 *lawfully pursuant to section 3 of the Lobbying*
 7 *Disclosure Act of 1995 (2 U.S.C. 1604).*

8 (C) *The Federal Election Commission, act-*
 9 *ing lawfully pursuant to section 510 of title 36,*
 10 *United States Code.*

11 (D) *An entity acting pursuant to a lawful*
 12 *order of a court or administrative body which*
 13 *has the authority under law to direct the entity*
 14 *to collect or require the submission of the infor-*
 15 *mation, but only to the extent permitted by the*
 16 *lawful order of such court or administrative*
 17 *body.*

18 (b) *RESTRICTIONS ON RELEASE OF DONOR INFORMA-*
 19 *TION.—*

20 (1) *RESTRICTIONS.—An entity of the Federal*
 21 *Government may not disclose to the public informa-*
 22 *tion revealing the identification of any donor to a*
 23 *tax-exempt organization.*

24 (2) *EXCEPTIONS.—Paragraph (1) does not apply*
 25 *to the following:*

1 (A) *The Internal Revenue Service, acting*
2 *lawfully pursuant to section 6104 of the Internal*
3 *Revenue Code of 1986 or any successor provision.*

4 (B) *The Secretary of the Senate and the*
5 *Clerk of the House of Representatives, acting*
6 *lawfully pursuant to section 3 of the Lobbying*
7 *Disclosure Act of 1995 (2 U.S.C. 1604).*

8 (C) *The Federal Election Commission, act-*
9 *ing lawfully pursuant to section 510 of title 36,*
10 *United States Code.*

11 (D) *An entity acting pursuant to a lawful*
12 *order of a court or administrative body which*
13 *has the authority under law to direct the entity*
14 *to disclose the information, but only to the extent*
15 *permitted by the lawful order of such court or*
16 *administrative body.*

17 (E) *An entity which discloses the informa-*
18 *tion as authorized by the organization.*

19 (c) *TAX-EXEMPT ORGANIZATION DEFINED.—In this*
20 *section, a “tax-exempt organization” means an organiza-*
21 *tion which is described in section 501(c) of the Internal*
22 *Revenue Code of 1986 and exempt from taxation under sec-*
23 *tion 501(a) of such Code. Nothing in this subsection may*
24 *be construed to treat a political organization under section*

1 527 of such Code as a tax-exempt organization for purposes
2 of this section.

3 (d) *PENALTIES.*—It shall be unlawful for any officer
4 or employee of the United States, or any former officer or
5 employee, willfully to disclose to any person, except as au-
6 thorized in this section, any information revealing the iden-
7 tification of any donor to a tax-exempt organization. Any
8 violation of this section shall be a felony punishable upon
9 conviction by a fine in any amount not exceeding \$250,000,
10 or imprisonment of not more than 5 years, or both, together
11 with the costs of prosecution, and if such offense is com-
12 mitted by any officer or employee of the United States, he
13 shall, in addition to any other punishment, be dismissed
14 from office or discharged from employment upon conviction
15 for such offense.

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